



3015 (02-09-04)

ANNUAL REPORT

OF

Name: RADISSON WATER & SEWER UTILITY

Principal Office: RADISSON, WI 54867

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, CATHERINE A MARCUCCI of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/1998
(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RADISSON WATER & SEWER UTILITY

Utility Address: RADISSON, WI 54867

When was utility organized? 5/27/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CATHERINE A MARCUCCI

Title: VILLAGE CLERK/TREASURER

Office Address:

RADISSON, WI 54867

Telephone: (715) 945 - 2741

Fax Number: (715) 945 - 2741

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR MICHAEL G TEMP CPA

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.

201 MAIN STREET SUITE 210

LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: MTEMP@COMPUSERVE.COM

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 12/31/1990

Period covered by most recent audit: JANUARY 1 - DECEMBER 31, 1990

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RUSSELL RATH**Title:** SUPERINTENDENT**Office Address:**

RADISSON, WI 54867

Telephone: (715) 945 - 2741**Fax Number:****E-mail Address:**

Name of utility commission/committee: RADISSON WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

MS DANNA HOLZMER, TRUSTEE

MR RAY MIERSCH, PRESIDENT

MS DELORES OLSEN, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 5/27/1967**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	34,361	33,153	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,097	31,953	2
Depreciation Expense (403)	23,110	23,018	3
Amortization Expense (404)	0		4
Taxes (408)	14,004	14,013	5
Total Operating Expenses	68,211	68,984	
Net Operating Income	(33,850)	(35,831)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(33,850)	(35,831)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	400		8
Interest and Dividend Income (419)	121	50	9
Miscellaneous Nonoperating Income (421)	272	206	10
Total Other Income	793	256	
Total Income	(33,057)	(35,575)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(33,057)	(35,575)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,225	1,989	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,225	1,989	
Net Income	(34,282)	(37,564)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(26,846)	(25,665)	19
Balance Transferred from Income (433)	(34,282)	(37,564)	20
Miscellaneous Credits to Surplus (434)	34,040	36,383	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(27,088)	(26,846)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
TOWER RENTAL	400	3
Total (Acct. 418):	400	
Interest and Dividend Income (419):		
MONEY MARKET ACCOUNT	121	4
Total (Acct. 419):	121	
Miscellaneous Nonoperating Income (421):		
INSURANCE REFUNDS	272	5
Total (Acct. 421):	272	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
VILLAGE CONTRIBUTIONS	20,880	8
FORGIVENESS OF PROPERTY TAX EQUIVALENT BY VILLAGE	13,160	9
Total (Acct. 434):	34,040	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	13,148	0	21,213	0	34,361	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	187				187	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	12,961	0	21,213	0	34,174	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,087,030	1,084,333	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	380,521	357,650	2
Net Utility Plant	706,509	726,683	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,705	1,705	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	1,705	1,705	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	1,705	1,705	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10	10	8
Temporary Cash Investments (132)	8,677	3,747	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	10,527	10,278	11
Other Accounts Receivable (143)	229	3,666	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	19,443	17,701	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	727,657	746,089	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	24,936	24,936	21
Appropriated Earned Surplus (215)	5,000	5,000	22
Unappropriated Earned Surplus (216)	(27,088)	(26,846)	23
Total Proprietary Capital	2,848	3,090	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0	20,590	26
Total Long-Term Debt	0	20,590	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)			28
Payables to Municipality (233)	27,144	27,144	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	27,144	27,144	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	697,665	695,265	38
Total Liabilities and Other Credits	727,657	746,089	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	607,679	479,351	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	607,679	479,351	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	174,722	205,799	0	0	9
Total Accumulated Provision	174,722	205,799	0	0	
Net Utility Plant	432,957	273,552	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	162,031	195,619			357,650	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,820	10,290			23,110	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	110	(110)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,930	10,180	0	0	23,110	13
Debits during year						14
Book cost of plant retired	239				239	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	239	0	0	0	239	19
Balance End of Year	174,722	205,799	0	0	380,521	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.13%	2.13%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
LAND	1,705			1,705	2
Total Nonutility Property (121)	1,705	0	0	1,705	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	1,705	0	0	1,705	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	24,936	1
Changes during year (explain):		
NONE		2
Balance end of year	24,936	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
FIRST STAR BANK LONG-TERM NOTE	03/09/1989	12/01/1999	6.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,499	2
Charged electric department expense		3
Charged sewer department expense	505	4
Other (explain):		
NONE		5
Total Accruals and other credits	14,004	
Taxes paid during year:		
County, state and local taxes	13,160	6
Social Security taxes	800	7
PSC Remainder Assessment	44	8
Other (explain):		
NONE		9
Total payments and other debits	14,004	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
FIRST STAR LONG-TERM DEBT	0	1,225	1,225	0	3
Subtotal	0	1,225	1,225	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	1,225	1,225	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	536,310			158,955		695,265	1
Add credits during year:							
For Services	1,000			1,400		2,400	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	537,310	0	0	160,355	0	697,665	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	324,917			57,277		382,194	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,340	5
Electric		6
Sewer (Regulated)	7,187	7
Other (specify):		
NONE		8
Total (Acct. 142):	10,527	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CUSTOMERS - REPAIRS	229	11
Total (Acct. 143):	229	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PRE-1995 EXPENSES OF UTILITY PAID BY VILLAGE	27,144	16
Total (Acct. 233):	27,144	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	607,030	0	478,651	0	1,085,681	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	168,376	0	200,709	0	369,085	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	536,810	0	159,655	0	696,465	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(98,156)	0	118,287	0	20,131	
Net Operating Income	(24,560)	0	(9,290)	0	(33,850)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	-7.85%	N/A	-168.15%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	24,936	1
Appropriated Earned Surplus	5,000	2
Unappropriated Earned Surplus	(26,967)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,969	
Net Income		
Net Income	(34,282)	5
Percent Return on Proprietary Capital	-1154.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

PURCHASED 6 3/4" WATER METERS AND 1 1" WATER METER IN 1997.

2. Leaseholder changes.

3. Extensions of service.

ADDED 2 NEW SERVICES IN 1997 PAID FOR BY PROPERTY OWNERS. CONVERTED TWO CUSTOMERS FROM UNMETERED TO METERED IN 1997.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	12,531	1
Total Sales of Water	12,531	
Other Operating Revenues		
Forfeited Discounts (470)	58	2
Other Water Revenues (474)	559	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	617	
Total Operating Revenues	13,148	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	7,247	5
General Operating Expenses (680-690)	4,142	6
Total Operation and Maintenance Expenses	11,389	
Other Operating Expenses		
Depreciation Expense (403)	12,820	7
Amortization Expense (404)		8
Taxes (408)	13,499	9
Total Other Operating Expenses	26,319	
Total Operating Expenses	37,708	
NET OPERATING INCOME	(24,560)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	14	539	708	1
Commercial	2	84	96	2
Industrial				3
Total Unmetered Sales to General Customers (460)	16	623	804	
Metered Sales to General Customers (461)				
Residential	86	3,678	4,484	4
Commercial	29	1,530	1,793	5
Industrial				6
Total Metered Sales to General Customers (461)	115	5,208	6,277	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		4,709	8
Other Sales to Public Authorities (464)	10	814	741	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	142	6,645	12,531	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	4,709	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	4,709	
Forfeited Discounts (470):		
Customer late payment charges	58	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	58	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	187	7
Other (specify):		
RECONNECTION CHARGES	40	8
UNIT CHARGES FOR MULTIPLE METERS	332	9
Total Other Water Revenues (474)	559	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,001	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,720	3
Chemicals (630)		4
Supplies and Expenses (640)	526	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	7,247	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,726	8
Office Supplies and Expenses (681)	403	9
Outside Services Employed (682)	340	10
Insurance Expense (684)	1,236	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	437	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,142	
Total Operation and Maintenance Expenses	11,389	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		13,160	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		83	2
Net property tax equivalent		13,077	
Social Security		400	3
PSC Remainder Assessment		22	4
Other (specify): NONE			5
Total tax expense		13,499	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209969				3
County tax rate	mills		4.321198				4
Local tax rate	mills		5.078591				5
School tax rate	mills		12.219301				6
Voc. school tax rate	mills		1.617209				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.446268				10
Less: state credit	mills		2.259239				11
Net tax rate	mills		21.187029				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.078591				14
Combined School Tax Rate	mills		13.836510				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.915101				17
Total Tax Rate	mills		23.446268				18
Ratio of Local and School Tax to Total	dec.		0.806743				19
Total tax net of state credit	mills		21.187029				20
Net Local and School Tax Rate	mills		17.092477				21
Utility Plant, Jan. 1	\$	606,382	606,382				22
Materials & Supplies	\$	0					23
Subtotal	\$	606,382	606,382				24
Less: Plant Outside Limits	\$	500	500				25
Taxable Assets	\$	605,882	605,882				26
Assessment Ratio	dec.		0.952429				27
Assessed Value	\$	577,060	577,060				28
Net Local & School Rate	mills		17.092477				29
Tax Equiv. Computed for Current Year	\$	9,863	9,863				30
Tax Equivalent per 1994 PSC Report	\$	13,160					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	13,160					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,500		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	171,109		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	174,609	0	
PUMPING PLANT			
Land and Land Rights (320)	718		12
Structures and Improvements (321)	2,868		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	41,111		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	9,936		20
Total Pumping Plant	54,633	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	386		23
Total Water Treatment Plant	386	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	553		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			171,109	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	174,609	
PUMPING PLANT				
Land and Land Rights (320)			718	12
Structures and Improvements (321)			2,868	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,111	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,936	20
Total Pumping Plant	0	0	54,633	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			386	23
Total Water Treatment Plant	0	0	386	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			553	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	34,330		26
Transmission and Distribution Mains (343)	264,295		27
Fire Mains (344)			28
Services (345)	28,015	1,000	29
Meters (346)	10,215	536	30
Hydrants (348)	33,879		31
Other Transmission and Distribution Plant (349)	3,453		32
Total Transmission and Distribution Plant	374,740	1,536	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)	250		37
Other General Equipment (379)	1,764		38
Other Tangible Property (390)			39
Total General Plant	2,014	0	
Total utility plant in service directly assignable	606,382	1,536	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	606,382	1,536	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			34,330	26
Transmission and Distribution Mains (343)			264,295	27
Fire Mains (344)			0	28
Services (345)			29,015	29
Meters (346)	239		10,512	30
Hydrants (348)			33,879	31
Other Transmission and Distribution Plant (349)			3,453	32
Total Transmission and Distribution Plant	239	0	376,037	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			250	37
Other General Equipment (379)			1,764	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	2,014	
Total utility plant in service directly assignable	239	0	607,679	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	239	0	607,679	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			538	538	1
February			578	578	2
March			602	602	3
April			569	569	4
May			685	685	5
June			755	755	6
July			718	718	7
August			603	603	8
September			580	580	9
October			638	638	10
November			537	537	11
December			567	567	12
Total for year	0	0	7,370	7,370	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				7,370	16
Less: Water sold				6,645	17
Losses and unaccounted for				725	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				38,200	21
Date of maximum: 6/18/1997					22
Cause of maximum:					23
FIRE DEPARTMENT DRILLS					
Minimum gallons pumped by all methods in any one day during reporting year				9,000	24
Date of minimum: 2/4/1997					25
Total KWH used for pumping for the year				48,350	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RADISSON WELL #1	1	42	16	79,200	Yes	1
RADISSON WELL #2	2	52	12	316,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	RADISSON	RADISSON		2
Purpose	S	P		3
Destination	R	R		4
Pump Manufacturer	AEROMETER	NEWMAN		5
Year Installed	1968	1986		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	55	220		8
Pump Motor or Standby Engine Mfr	AEROMETER	WISCONSIN		9
Year Installed	1968	1986		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	8	5		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVIOR #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1968		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	94		10
Total capacity in gallons	30,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	T	2.000	3,659				3,659
M	S	2.000	185				185
A	D	6.000	13,159				13,159
M	D	6.000	5,024				5,024
P	D	6.000	4,280				4,280
Total Within Municipality			26,307	0	0	0	26,307
Total Utility			26,307	0	0	0	26,307

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	137	2		1	140	13	1
M	1.000	3				3	3	2
M	1.500	2				2		3
M	2.000	3			(3)	0		4
Total Utility		145	2	0	(2)	145	16	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	115			(115)	0		1
0.750	8	6	3	115	126		2
1.000	3	1			4		3
1.500	2				2		4
Total:	128	7	3	0	132	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625							0	1
0.750	86	26		8		6	126	2
1.000		3				1	4	3
1.500		1		1			2	4
Total:	86	30	0	9	0	7	132	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	36				36	2
Total Fire Hydrants	36	0	0	0	36	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	19
Number of distribution system valves end of year:	52
Number of distribution valves operated during year:	29

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

TWO SERVICES WERE ADDED THAT WERE PAID FOR BY PROPERTY OWNERS IN 1997.

ADJUSTMENTS WERE MADE TO MAKE REPORT AGREE WITH INFORMATION PROVIDED BY THE UTILITY FOR THE 1997 REPORT.

Meters (Page W-17)

NO METERS WERE TESTED IN 1997 BECAUSE THE UTILITY HAS NO METER TESTING EQUIPMENT.

ADJUSTMENTS RESULTED FROM MISREPORTING OF METER SIZES AS SERVICE SIZES ON PREVIOUS REPORTS. METERS USED ARE 3/4" METERS.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	16,597	1
Total Sewage Operating Revenues	16,597	
Other Operating Revenues		
Forfeited Discounts (631)	116	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	4,500	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	4,616	
Total Operating Revenues	21,213	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	9,847	8
Maintenance Expenses (831-834)	150	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	9,711	11
Total Operation and Maintenance Expenses	19,708	
Other Operating Expenses		
Depreciation Expense (403)	10,290	12
Amortization Expense (404)		13
Taxes (408)	505	14
Total Other Operating Expenses	10,795	
Total Operating Expenses	30,503	
NET OPERATING INCOME	(9,290)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	14	539	1,609	1
Commercial Revenues	2	84	123	2
Industrial Revenues				3
Revenues from Public Authorities	1	13	0	4
Total Flat Rate Service to General Customers (621)	17	636	1,732	
Measured Service to General Customers (622)				
Residential Revenues	86	3,678	9,540	5
Commercial Revenues	29	1,530	3,589	6
Industrial Revenues				7
Revenues from Public Authorities	9	801	1,736	8
Total Measured Service to General Customers (622)	124	6,009	14,865	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	141	6,645	16,597	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
CUSTOMER LATE PAYMENT CHARGES	116	1
Total Customers Forfeited Discounts (631)	<u>116</u>	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		
SANITARY BENEFIT CHARGE	4,500	5
Total Miscellaneous Operating Revenues (635)	<u>4,500</u>	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	<u>0</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	5,001	1
Power and Fuel for Pumping (821)	4,056	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	790	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	9,847	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	150	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	150	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,726	19
Office Supplies and Expenses (851)	784	20
Outside Services Employed (852)	5,468	21
Insurance Expense (853)	1,236	22
Employees Pensions and Benefits (854)		23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	310	24
Miscellaneous General Expenses (856)	187	25
Rents (857)		26
Total Administrative and General Expenses	9,711	
Total Operation and Maintenance Expenses	19,708	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		400	1
Local and School Tax Equivalent on Meters Charged by Water Department		83	2
PSC Remainder Assessment		22	3
Other (specify): NONE			4
Total tax expense		505	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	1,534		4
Structures and Improvements (311)	42,039		5
Service Connections, Traps, and Accessories (312)	32,673	1,400	6
Collecting Mains and Accessories (313)	248,223		7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	324,469	1,400	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)	11,664		13
Electric Pumping Equipment (323)	84,089		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)	44		16
Total Collection System Pumping Installations	95,797	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)	29,737		19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)	808		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			1,534	4
Structures and Improvements (311)			42,039	5
Service Connections, Traps, and Accessories (312)			34,073	6
Collecting Mains and Accessories (313)			248,223	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	325,869	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			11,664	13
Electric Pumping Equipment (323)			84,089	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			44	16
Total Collection System Pumping Installations	0	0	95,797	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			29,737	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			808	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	30,545	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)	250		33
Other General Equipment (379)	26,890		34
Other Tangible Property (390)			35
Total General Plant	27,140	0	
Total utility plant in service directly assignable	477,951	1,400	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	477,951	1,400	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	477,951	1,400	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	30,545
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			250 33
Other General Equipment (379)			26,890 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	27,140
Total utility plant in service directly assignable	0	0	479,351
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	479,351
Common Other Utility Plant Allocated to Sewer Department			0 37
Total utility plant	0	0	479,351

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	9				9		1
Sewer	6.000	108				108		2
Total Utility		117	0	0	0	117	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
4.000	1,927				1,927
6.000	6				6
8.000	17,213				17,213
Total Utility	19,146	0	0	0	19,146

1

2

3

SEWER OPERATING SECTION FOOTNOTES

NONE